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MAY 04 2004

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Appl. No. : 10/017,513 Confirmation No. 8238
Applicant : J. Carl Cooper
Filed : 12/14/2001
Title : Audio Monitoring and Conversion Apparatus and Method
Grp./A.U. : 2644
Examiner : Laura A. Grier
Docket No. : MGJW-B01-Prv.

May 5, 2004

Honorable Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

VIA FACSIMILE (703) 872-9314

RESPONSE TO 03/29/2004 OFFICE ACTION**AMENDMENT**

Sir:

Applicant wishes to amend the above identified application as follows:

Amendments to the Specification begin on page 2 of this paper.**Amendments to the Claims** are reflected in the listing of claims which begins on page 4 of this paper.**Remarks / Arguments** begin on page 7 of this paper.